

IN THE SPECIFICATION

Please amend the Title on page 1 of the substitute specification filed on May 17, 2006 as follows:

SYSTEM AND METHOD FOR DETERMINING ~~A REFUND~~ PROFITS TO BE GIVEN BACK FOR NETWORK CONTENT DATA HAVING ADVERTISEMENTS

Please replace the paragraph at page 13, lines 17-25 of the substitute specification filed on May 17, 2006, with the following rewritten paragraph:

This content providing system 1 is a system wherein profits the content provider 3 receives are duly redistributed to a content creator (this is called "profit redistribution" hereinafter) in accordance with the number of accesses a client PC 4 has made to personal content created with a user PC 2, which may encourage the content creator to make more excellent content, and which may configure an entirely new business model over the Internet 5, with the aim of increasing the number of accesses a client PC 4 makes to Web sites. Further, profit redistribution (or profit give back) refers to a share of the profits to be given back to the content creator.